

TITLE 83: PUBLIC UTILITIES
CHAPTER I: ILLINOIS COMMERCE COMMISSION
SUBCHAPTER f: TELEPHONE UTILITIES

PART 710
UNIFORM SYSTEM OF ACCOUNTS FOR TELECOMMUNICATIONS CARRIERS

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AUTHORITY: Implementing Sections 5-102 and 5-103 and authorized by Section 10-101 of the Public Utilities Act [~~220 ILCS 5/5-102, 5-103, and 10-101~~] (~~Ill. Rev. Stat. 1989, ch. 111 2/3, pars. 5-102, 5-103, and 10-101~~).

SOURCE: Adopted April 15, 1974; amended at 2 Ill. Reg. 52, p. 473, effective January 1, 1979; codified at 7 Ill. Reg. 15949; amended at 7 Ill. Reg. 15972, effective November 18, 1983; emergency amendment at 8 Ill. Reg. 7636, effective May 17, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 21231, effective October 15, 1984; amended at 9 Ill. Reg. 4029, effective April 1, 1985; amended at 9 Ill. Reg. 9453, effective June 10, 1985; amended at 9 Ill. Reg. 18912, effective November 20, 1985; amended at 10 Ill. Reg. 161, effective December 23, 1985; emergency amendment at 10 Ill. Reg. 775, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 10526, effective May 30, 1986; amended at 11 Ill. Reg. 9035, effective May 1, 1987; emergency repealer and emergency rules adopted at 12 Ill. Reg. 1295, effective January 1, 1988, for a maximum of 150 days; Part repealed, new Part adopted at 12 Ill. Reg. 9645, effective May 25, 1988; amended at 13 Ill. Reg. 7570, effective May 15, 1989; amended at 13 Ill. Reg. 16971, effective November 1, 1989; amended at 14 Ill. Reg. 10021, effective June 15, 1990; amended at 15 Ill. Reg. 8205, effective June 1, 1991; amended at ___ Ill. Reg. _____, effective _____.

Section 710.1 Adoption of 47 CFR 32 by Reference

The Illinois Commerce Commission ("Commission") adopts 47 CFR 32, as of ~~May 21, 1990~~, amended by FCC 01-305 and FCC 02-68, as its uniform system of accounts for telecommunications carriers, subject to the exceptions set forth in this Part. No incorporation in this Part includes any later amendment of edition.

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.11 Classification of companies

In Section 32.11(~~ad~~), delete “upon the submission of a written notification to the Commission.”

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.13 Accounts - General

~~_____ a) In Section 32.13(a)(3), delete “provided that within 30 days of the opening of such accounts the company notifies the Commission of the nature and purpose thereof.”~~

~~_____ b) In Section 32.13(b), “integrity” will depend upon whether the character or nature of the transaction is appropriate to the account definition and that the other account classifications are not applicable.~~

ac) In Section 32.13(d)(1), delete “state commission(s) having jurisdiction” and substitute “Commission.”

bd) In Section 32.13(~~dD~~)(2), delete “such commission(s)” and substitute “the Commission.”

ce) In Section 32.13(e), delete “Where the use of subsidiary records is considered necessary in order to secure the information required in reports to any state commission,” and substitute “For the subsidiary records required for the plant accounts (See Accounts 2001 through 2690).”

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.16 Changes in accounting standards

~~_____ a) Delete the text of Section 32.16(a) and substitute the following:~~

~~_____ The Company is required to notify the Chief Accountant of the Commission of its intent to adopt and apply new accounting standards. In determining whether to accept a new accounting standard, the Chief Accountant shall consider the effect of the new standard on the revenue requirements and the financial stability of the carrier.~~

b) Delete the text of Section 32.16(b) and substitute the following:

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The Commission does not commit itself to the approval or acceptance of any item set out in any account for the purpose of fixing rates or in determining other matters before the Commission.

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.17 Interpretation of Accounts

- a) In Section 32.17, delete “Chief, Common Carrier Bureau” and substitute “~~Chief Accountant~~ Manager of Accounting of the Commission” in the first sentence.
- b) In Section 32.17, delete “Common Carrier Bureau” and substitute “~~Chief Accountant~~ Manager of Accounting of the Commission” in the second sentence.

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.19 Address for reports and correspondence

Delete text of Section 32.19 and replace with the following:

Reports, statements, and correspondence submitted to the Commission in accordance with or relating to instructions and requirements herein shall be addressed to the Chief Clerk, Illinois Commerce Commission, 527 East Capital Avenue, ~~P.O. Box 19280~~, Springfield IL 62701, ~~Illinois 62794-9280~~.

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.22 Comprehensive interperiod tax allocation

In Section 32.22(e)(2), add the following subsection:

- (i) The term “vintage year” means the year a particular plant item was place in service.

~~the term “vintage year means the year a particular plant item was placed in service.~~

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.23 Nonregulated activities

- a) In Section 32.23(a), delete the fourth sentence.

- b) In Section 32.23(c), delete the last sentence and substitute the following language:

For information on incidental treatment, see 83 Ill. Adm. Code 711.15 or 712.15.

- c) ~~For information on incidental treatment, see 83 Ill. Adm. Code 711.15 or 712.15.~~

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.25 Unusual items and contingent liabilities (~~Repealed~~)

- a) ~~In Section 32.25, delete “this” and substitute “the Chief Accountant of the.”~~
- b) ~~See also Accounts 7610 and 7620.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.27 Transactions with affiliates

- a) In Section 32.27(a), delete “Chief, Common Carrier Bureau” and substitute “~~Chief Accountant of the Commission,~~” and change “(f)” to “(e).”
- b) In Section 32.27(a), add the following language as the last sentence of the subsection: “See also 83 Ill. Adm. Code 711.25 or 712.25.”
- c) Delete Section 32.27(f) in its entirety.

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.100 List of retirement units (~~Repealed~~)

~~See Section 32.2000(d)(1) through (d)(5).~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.101 Structure of the balance sheet accounts

- a) Delete “3410, Accumulated amortization—capitalized leases” and substitute “3600, Accumulated Amortization—Other.”
- b) Delete “4000, Current accounts and notes payable” and substitute “4010, Accounts Payable.”

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.105 Retirement units for use in conjunction with Account 2112 "Motor vehicles" ~~(Repealed)~~

- a) ~~Each complete item of equipment, the original cost of which was charged to the motor vehicle account, such as:~~

~~Automobiles
Buses
Trucks
Truck-type tractors
Vans~~

- b) ~~Tools or other work equipment permanently mounted on or forming a part of the vehicle, such as:~~

~~Air compressors
Borers, earth
Concrete mixers
Derricks, pole
Duct rodders
Ladders (not portable)
Ladder racks
Lifts and other aerial devices on trucks
Power pumps
Power take offs
Power winches
Spot lights
Tanks, kerosene and splicing oil
Tire carriers
Tarpaulins, truck body
Towing hooks~~

- c) ~~In order for work equipment to be classified as a retirement unit of this account, the equipment shall be:~~

- ~~1) Mounted in or on the vehicle with intent to remain with the vehicle permanently or until replacement is necessary in accordance with manufacturer's specifications;~~
- ~~2) Required for the operation of the vehicle in its intended use; and~~
- ~~3) Inherent part of the vehicle (the vehicle will not operate as intended without the subject equipment).~~

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.110 Retirement units for use in conjunction with Account 2113 "Aircraft" (Repealed)

~~Each complete item of equipment (includes furnishings installed as an integral part of the aircraft), the original cost of which was charged to the aircraft account, such as:~~

~~Helicopter
Jet power airplanes
Propeller powered airplanes~~

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.115 Retirement units for use in conjunction with Account 2114 "Special purpose vehicles" (Repealed)

~~Each complete item of equipment, the original cost of which was charged to the special purpose vehicle account, such as:~~

~~Boat and barges
Golf cart
Moped
Snowmobile~~

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.120 Retirement units for use in conjunction with Account 2115 "Garage work equipment" (Repealed)

~~Each complete item of equipment, the original cost of which was charged to the garage work equipment account, such as:~~

~~Air compressors
Car hoists
Engine analyzers and other diagnostic equipment
Exhaust emission testers
Garage jacks
Lubricating racks
Metal bins
Microprocessors and terminals associated with fuel dispensing
Power tools (e.g., sanders)
Pumps (oil, fuel, water, air)
Specially designed vacuums used to remove asbestos and other hazardous material
Storage tanks (e.g., fuel, oil, including underground storage fuel tanks)~~

~~Tire racks
Vehicle hoists and lifts (including car hoists)
Welding equipment
Wheel alignment and tire changing equipment~~

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.125 Retirement units for use in conjunction with Account 2116 "Other work equipment" (Repealed)

~~Each complete item of equipment, the original cost of which was charged to the other work equipment account, such as:~~

~~Air compressors
Back hoes
Bulldozers
Cable lashers
Cable plows
Carts - cable splicers
Concrete mixers mounted on trailers
Derricks
Duct rodders mounted on trailers
Earth bores and diggers
Earth moving machines
Fork lifts
Hand trucks
Hydraulic cable/pole pullers
Ladders (portable type)
Machine tools
Mobile radiotelephone base stations and units used for the maintenance system
Motors, portable
Pole-handling equipment (derrick, jack)
Pole-treating apparatus
Portable derricks
Portable heaters, blowers, pumps, generators, motors, alternators
Power take-offs
Power tools (e.g., drills, hammers, loaders, reels, blowers, winches)
Pumps (except fuel and oil)
Test equipment, portable - not designed and dedicated to one particular class of plant
Tamping and back-filling machines
Tents - cable splicers
Tractors
Trailers~~

~~Trenching machines
Underground service modules and mobile power unit modules
Walkie-talkies
Wire measuring machines~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

~~Section 710.130 Retirement units for use in conjunction with Account 2121 "Buildings"
(Repealed)~~

- ~~a) Each completed item which was charged to "Buildings," such as:~~
- ~~1) A computer classified to this account~~
 - ~~2) A peripheral device associated with a computer classified to this account (e.g., input/output device, disk drive)~~
 - ~~3) A complete building~~
 - ~~4) An entire roof with or without supporting members (Note: A building of irregular shape having more than one roof level may have several isolated roofs, each of which shall be considered an entire roof. In the case of buildings to which lateral extensions have been made, even though having but one roof level that part of the roof covering an entire section built at one time shall be considered an entire roof. That certain roofs are separated into sections by parapet walls shall not cause each section to be considered as a retirement unit.)~~
 - ~~5) A complete fire escape~~
 - ~~6) A complete metal window (i.e., box, frame and sash)~~
 - ~~7) A boiler, furnace, hot water heater or automatic stoker~~
 - ~~8) A coal or ash conveying system~~
 - ~~9) An elevator complete with operating mechanism~~
 - ~~10) A gas or oil-burner system~~
 - ~~11) A complete driveway (all driveway for a particular building)~~
 - ~~12) A complete sidewalk (all sidewalk for a particular building)~~

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- ~~13) Paving for a complete parking area (all paved parking area at a particular building)~~
- ~~14) A tower, when mounted on building, or structural steel self-supporting type, when not mounted on building~~
- ~~15) A house-lighting or power board~~
- ~~16) An oil tank~~
- ~~17) The floor covering for one room, such as linoleum and similar floor covering and carpets attached to the building in such a manner that removal would render them unusable, and excluding rugs and carpets that can be reused after removal~~
- ~~18) A motor, generator, engine, turbine, pump, compressor, ventilating fan, air washer, elevator drum or similar item of equipment, with or without associated wiring, control equipment, etc.~~
- ~~19) A complete metal door, including frame~~
- ~~20) A complete fence~~
- ~~21) Acoustic ceiling for one room~~
- ~~22) A.C. transformer for main and substation service~~
- ~~23) A septic tank~~
- ~~24) A cooling tower or evaporation condenser~~
- ~~25) A self-contained air conditioning unit~~
- ~~26) Major components of a built-up air conditioning system such as:
 - ~~A) a condenser,~~
 - ~~B) an evaporator, or~~
 - ~~C) an air handler.~~~~
- ~~27) Detection and protection systems (e.g., fire, security, or temperature)~~
- ~~b) In addition to the above retirement units, material (i.e., portions of buildings, equipment, fixtures, etc.) installed and retired, and the labor and~~

incidental costs involved in connection with work of the following character, shall be handled as a retirement and capitalization:

- 1) ~~Changes in the type of operation of elevator systems, e.g., a change from manual to signal control of cars, from manual to power operation of doors, from low speed to high speed, from direct to alternating current, from hydraulic to electric operation, from one type of signaling or dispatching system to another;~~
- 2) ~~Relocations of rooms such as restrooms, battery rooms, kitchen, terminal rooms, machine rooms, and transformer vaults;~~
- 3) ~~Structural changes such as:~~
 - A) ~~Reinforcements of floors, roofs, bearing walls, footings, and foundations;~~
 - B) ~~additions or relocations of elevator shafts, stairways, fire exits, and vaults, but excluding switchboard cable holes and slots; and~~
 - C) ~~building alterations required for fire protection and other safety measures;~~
- 4) ~~Changes in the type of electric current supply, or of ventilating, air conditioning, or similar systems;~~
- 5) ~~Building enlargements;~~
- 6) ~~Replacements of the following characters:~~
 - A) ~~Replacement of plumbing or heating pipes (with or without associated valves) except when necessitated by minor repairs or minor relocations of fixtures;~~
 - B) ~~Replacement of all or substantially all of the lighting fixtures (with or without associated wiring and conduit) in one operating or equipment room or, in the case of office space, on one floor of a building; and~~
 - C) ~~General replacement (throughout a building or throughout an entire portion erected at one time) of items such as supply, return, or air valves in heating systems; hot or cold water valves or faucets; plumbing, heating, or drainage traps.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.135 Retirement units for use in conjunction with Account 2122 "Furniture"
(Repealed)

~~Each complete item of furniture, the original cost of which was charged to the furniture account, such as:~~

~~Antiques
Beds, cots and couches
Bookcases
Cabinets and filing cases
Cafeteria equipment (e.g., dining booths, dishwashers, steamers)
Chairs
Credenzas
Desks
Exercise equipment, movable
Lamps
Lockers and wardrobes, movable
Microwave ovens, movable
Modular furniture (major components)
Murals
Paintings
Partition system, movable
Photographs
Pianos and phonographs
Prints, original or limited edition
Refrigerators, movable
Rugs
Sofas
Station, cashier or hostess
Statuary
Stoves
Tables
Tapestries
Vending machines
Wall hangings
Woodcuts~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.140 Retirement units for use in conjunction with Account 2123.1 "Office support equipment" (Repealed)

~~Each complete item of equipment, the original cost of which was charged to the office support equipment account, such as:~~

~~Addressing machines
Air conditioning units, portable
Audio/visual equipment (e.g., screens, slides, projectors)
Billing/posting machines
Blueprinting machines
Burster, paper
Calculators
Cameras
Cash registers
Check writers
Coin counter/sorter
Copier machines
Counters
Dehumidifying units, portable
Dictating equipment
Display and lecture demonstration kits
Drilling equipment, paper
Facsimile devices
Fans - electric portable
Fire extinguisher equipment, portable
Floor scrubbing and polishing machines
Medical equipment (e.g., X-ray equipment, examining tables, microscopes, whirlpool)
Microfilm equipment
Paper folders
Paper shredders
Photostat copiers
Postage meter machines
Safes
Sewing machines
Television sets and audio/visual monitors
Typewriters
Vacuum cleaners
Vending machines
Water coolers, portable~~

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.145 Retirement units for use in conjunction with Account 2123.2 "Company communications equipment" (Repealed)

- a) ~~Each complete item of equipment, the original cost of which was charged to the company communications equipment account, such as:~~

~~Conference/bridging equipment~~

~~Data sets~~

~~Desk sets, hand sets, wall sets and combined sets including the distributing frames~~

~~Inside wiring plus terminal boxes or cross connector points~~

~~Key telephone systems element (key cabinets, key boxes, relay rack equipment)~~

~~Mobile telephone terminal equipment~~

~~Multiple manual switchboards~~

~~Power equipment, including special foundations~~

~~Private branch exchange, common equipment elements (cable to network interface, power equipment, switch board, switching equipment)~~

~~Switching equipment at switching or relay centers of teletypewriter systems~~

~~Teletypewriters~~

~~Voice message exchange~~

- b) ~~All of the above items generally should be dedicated to the official company communications function. Items of multiple use shall be classified based on the predominant (most frequent) use.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.150 Retirement units for use in conjunction with Account 2124 "General purpose computers" (~~Repealed~~)

~~Each complete item of equipment, the original cost of which was charged to the general purpose computers account, such as:~~

~~Assemblers~~

~~Burster (imprinter - detacher)~~

~~Card read/punch~~

~~Cartridge drive~~

~~Central processing units~~

~~Concentrator/multiplexer~~

~~Control consoles~~

~~Converter, tape-to-card component parts (The card converter and the tape reader are retirement units.)~~

~~Decollator~~

~~Disk drives~~

~~Input/output devices~~

~~Intercoupler (system) such as a sensing device, control chassis, reader/punch and other devices which interface the computer with the computer's input/output devices.~~

~~Main storage~~

~~Memory units~~

~~Modems
Multiplexer/concentrator
Optical scanners
Personal computer (include CPU, disk drives, monitor(s) and keyboard)
Power converter unit
Power units (e.g., bus bars, generators, engines, chargers, and storage batteries
Printers
Reader or tape switching units
Remote console units
Tapedrives
Teletypewriters (not associated with official communications intrasystem)
Terminal (keyboard/display)
Uninterruptible power supply units
Word processors~~

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.155 Retirement units for use in conjunction with Account 2211 "Analog electronic switching" ~~(Repealed)~~

- ~~a) Each complete item of equipment, the original cost of which was charged to the analog electronic switching account, such as:~~
- ~~1) Automatic number announcer~~
 - ~~2) Computers classified to this account~~
 - ~~3) Peripheral devices associated with computers classified to this account (i.e., input/output devices, disk drives)~~
 - ~~4) Desks and test boards:~~
 - ~~A) Desks (i.e., operating, observing or testing) a complete section or lower unit~~
 - ~~B) Testboards or test control boards (board type) a complete section~~
 - ~~C) Testboards or test control boards (rack type):~~
 - ~~i) All the equipment in one bay~~
 - ~~ii) A complete upper unit~~
 - ~~iii) A complete lower unit~~

- ~~D) — Test panels - a complete panel~~
- ~~E) — Test cabinets - a cabinet complete with equipment~~
- ~~5) — Main distributing frame - a complete installation for one central office in multi-unit offices for one operating unit (including wall type frames)~~
- ~~6) — Racks:~~
 - ~~A) — Relay rack equipment:~~
 - ~~i) — A panel or unit complete with equipment~~
 - ~~ii) — All the equipment in one bay, exclusive of any panels or units~~
 - ~~B) — Coil rack equipment: All equipment on one shelf~~
 - ~~C) — Message and traffic register track equipment:~~
 - ~~All equipment in one bay~~
 - ~~D) — Iron framework - a complete line of rack with or without enclosing cabinet or case~~
- ~~7) — Cable:~~
 - ~~A) — All of the cable in one run used for the same purpose, such as between:~~
 - ~~i) — Main frame and intermediate frame for subscribers' lines~~
 - ~~ii) — Main frame and intermediate frame for outgoing trunk multiple~~
 - ~~iii) — Intermediate frame and connector frame or final frame for subscribers' lines~~
 - ~~iv) — Intermediate frame and answering jacks~~
 - ~~v) — Intermediate frame and switchboard for outgoing trunk multiple jacks~~

- vi) ~~Intermediate frame and switchboard for subscribers' multiple jack.~~
- B) ~~Iron framework - a complete installation of rack for one cable run~~
- 8) ~~Power Equipment:~~
 - A) ~~Frame or rack mounted equipment:~~
 - i) ~~A panel or shelf complete with equipment, such as fuses, meters, control equipment, etc.~~
 - ii) ~~Iron framework - a frame or rack for one fuse board, one power switchboard, etc.~~
 - B) ~~A generator, motor, motor-generator set, gas engine, rectifier, ringing machine, interrupter~~
 - C) ~~Storage batteries:~~
 - i) ~~A complete battery with or without rack or cabinet or counter electric motive force cells~~
 - ii) ~~All positive or all negative plates in an entire battery (i.e., in all cells of a 48 volt battery)~~
 - iii) ~~All tanks or all parts or jars of an entire battery~~
 - iv) ~~Battery rectifier (charger)~~
 - v) ~~A complete group of bus bars, cable or wiring (with or without conduit) such as between battery and fuse panel, and power switchboard and machines~~
 - vi) ~~A complete battery rack on cabinet, storage or dry~~
- 9) ~~Where a central office battery plan consists of two or more banks of cells, each bank connected in parallel with the other(s), each such bank of cells is considered as a complete battery~~
- 10) ~~Telephone repeater equipment (including test equipment):~~
 - A) ~~A complete floor mounted rack type set~~
 - B) ~~Relay rack mounted equipment:~~

i) ~~— A panel or unit complete with equipment~~

ii) ~~— All the equipment in one bay exclusive of any panels or units.~~

C) ~~— Coil rack mounted equipment:~~

i) ~~— All the equipment on one shelf~~

ii) ~~— Iron framework - a complete line of rack~~

D) ~~— Carrier equipment:~~

i) ~~— A complete floor mounted rack type set,~~

ii) ~~— Relay rack mounted equipment (a panel or unit complete with equipment, all the equipment in one bay exclusive of any panels or units),~~

iii) ~~— a line filter,~~

iv) ~~— a complete test table,~~

v) ~~— iron framework - a complete line of rack~~

E) ~~— Telegraph equipment:~~

i) ~~— Telegraph testboard - a complete section or bay~~

ii) ~~— Duplex single line telegraph and polar repeaters: A table or bay complete with equipment~~

iii) ~~— Metallic telegraph repeaters (a complete floor mounted rack type set, a panel or unit complete with equipment~~

iv) ~~— Voice frequently carrier equipment - a panel or unit complete with equipment~~

v) ~~— Voice frequently carrier battery supply apparatus (a complete bay of equipment, a complete test table)~~

vi) ~~— Iron framework - a complete line of rack~~

11) ~~— Telephotograph equipment:~~

~~A) — Table mounted sending or receiving equipment:~~

~~Complete amplifier-modulator box
Complete fork box
Complete mechanical system
Complete optical system
Table complete with equipment~~

~~B) — Rack mounted sending or receiving equipment:~~

~~A panel complete with equipment
All the equipment in one bay
Iron framework - a complete line or rack~~

~~C) — Power equipment:~~

~~A complete power board
A complete storage battery~~

~~D) — Photographic equipment:~~

~~A copying camera or a copying, enlarging and reducing camera, each with or without associated stands, illuminators, and copy boards
A developing, fixing, and washing tank
A drying cabinet
A print machine~~

~~12) — Miscellaneous equipment:~~

~~A) — A calculagraph, a master clock, or a secondary clock~~

~~B) — Electrically driven calculagraph and clock system - a complete installation~~

~~C) — Mechanical or pneumatic tube ticket distributing system - a complete installation~~

~~D) — Each complete or test set the cost of which was charged to a Central Office Asset account, such as a plug remover and attacher cam aligning fixture, multiple bank resetting gauge, chart straightening tool, a relay adjusting set, a line finder set or wagon-type set~~

- ~~E) Each complete item of furniture specifically designed for use in Central Offices (i.e., table or desk equipment with central office equipment)~~
 - ~~F) Loud speaker equipment - a complete installation~~
 - ~~G) Aisle lighting equipment - a complete installation on one floor~~
 - ~~H) Rolling ladders - a complete installation for one side of one frame or rack~~
 - ~~I) Message and traffic register cabinets - a cabinet complete with equipment~~
 - ~~J) Teletypewriter sets - the retirement units identified for teletypewriters in Account 2123.2, Other Communications Equipment~~
- ~~13) A complete equipment frame and shelves and backplane, such as:~~
- ~~Administrative control and input/output~~
 - ~~Basic central control~~
 - ~~Combined memory~~
 - ~~Data management and transmission~~
 - ~~Facility test unit~~
 - ~~Line unit~~
 - ~~Miscellaneous power distribution~~
 - ~~Trunk service juncter~~
 - ~~Trunk unit~~
- ~~14) All printed wiring cards or units within a frame, such as:~~
- ~~Automatic number announcer~~
 - ~~Call store equipment~~
 - ~~Central processing unit~~
 - ~~Control consoles~~
 - ~~Juncters~~
 - ~~Line cards~~
 - ~~Magnetic tape unit and controllers~~
 - ~~Multi-frequency (MF) receivers~~
 - ~~Multi-frequency (MF) senders~~
 - ~~Peripheral interface units~~
 - ~~Power supply~~
 - ~~Program store equipment~~
 - ~~Remote dial test~~

~~Ringling generator
Signaling processor
Trunk cards~~

- ~~b) Each complete item of test equipment, hardwired or specifically designed and dedicated for use with a particular analog electronic switching system.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.160 Retirement units for use in conjunction with Account 2212 "Digital electronic switching" (~~Repealed~~)

- ~~a) Each complete item of equipment, the original cost of which was charged to the digital electronic switching account. See Section 710.155(a) for the list of units.~~
- ~~b) Each complete item of test equipment, hardwired or specifically designed and dedicated for use with a particular digital electronic switching system.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.165 Retirement units for use in conjunction with Account 2215 "Electro-mechanical switching"

- ~~a) Each complete item of equipment the original cost of which was charged to the electro-mechanical switching account. See Section 710.155(a) for the list of units.~~
- ~~b) Each complete item of test equipment, hardwired or specifically designed and dedicated for use with a particular electro-mechanical switching system~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.170 Retirement units for use in conjunction with Account 2220 "Operator system" (~~Repealed~~)

- ~~a) Each complete item of equipment, the original cost of which was charged to the operator system account, such as:~~
- ~~1) Announcement equipment~~
- ~~2) Computers classified to operator systems~~
- ~~3) Conference calling equipment~~

- 4) — Cordboards
- 5) — Directory assistance positions
- 6) — Furniture items specifically designed for use with operator systems
- 7) — Intercept equipment
- 8) — Operator console (traffic service position systems or traffic operator position systems)
- 9) — Peripheral devices associated with computers classified to operator systems (e.g., input/output devices, disk drives)
- 10) — Rate and route equipment
- 11) — Switchboards
- 12) — Test equipment, hardwired or specifically designed and dedicated for use with a particular major operator system or component
- 13) — Time and charge quotation equipment
- 14) — Power equipment:
 - A) — Frame or rack mounted equipment:
 - i) — A panel or shelf complete with equipment, such as fuses, meters, control equipment, etc.
 - ii) — Iron framework - a complete line of frame or rack for one fuse board, one power switchboard, etc.
 - B) — A generator, motor, motor-generator set, gas engine, rectifier, ringing machine, interrupter
 - C) — Storage batteries:
 - i) — A complete battery with or without rack or cabinet
 - ii) — All positive or all negative plates in an entire battery (i.e., in all cells of a 48-volt battery)
 - iii) — All tanks or all parts of an entire battery

- iv) ~~Battery rectifier (charger)~~
- v) ~~A complete group of bus bars, cable, or wiring (with or without conduit) such as between battery and fuse panel, and power switchboard and machines~~
- b) ~~Where a central office battery plan consists of two or more banks of cells, each bank connected in parallel with the other or others, each such bank of cells is considered as a complete battery.~~
- c) ~~Operator consoles (traffic service position systems or traffic operator position systems)~~
- d) ~~A complete equipment frame with shelves and backplane~~
- e) ~~All printed wiring cards or units within a frame~~

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.175 Retirement units for use in conjunction with Account 2231 "Radio system" (~~Repealed~~)

- a) ~~Each complete item of equipment, the original cost of which was charged to the radio system account, such as:~~
 - ~~Amplifiers~~
 - ~~Computers classified to this account~~
 - ~~Control apparatus~~
 - ~~Frequency modulation terminals~~
 - ~~Intercept equipment~~
 - ~~Peripheral devices associated with computer systems classified to this account (e.g., input/output devices, disk drives)~~
 - ~~Test equipment specifically designed for radio systems or its components~~
 - ~~Transceivers~~
 - ~~Transmitter (complete~~
- b) ~~Note: For mobile radiotelephone central office equipment, a transmitter, a receiver, a control terminal, a test transmitter or receiver, power supply, batteries and a complete vertical antenna should be considered as a retirement unit.~~
- c) ~~Paging equipment including transmitting, receiving, decoding units and power supply~~
- d) ~~Radio relay type:~~

Antenna
Monitor and alarm systems
Receiving assembly
Solar power repeaters
Transmitting assembly
Waveguide

e) ~~Television Pick-up Type:~~

~~A complete tripod and antenna
A control head
Program transmission equipment
R-F head, transmitter or receiver~~

f) ~~Power Equipment:~~

1) ~~Frame or rack mounted equipment:~~

~~A) A panel or shelf complete with equipment, such as fuses, meters, control equipment, etc.~~

~~B) Iron framework - a complete line of frame or rack for one fuse board, one power switchboard, etc.~~

2) ~~A generator, motor, motor-generator set, gas engine, rectifier, ringing machine, interrupter~~

g) ~~Storage batteries:~~

1) ~~A complete battery with or without rack or cabinet~~

2) ~~All positive or all negative plates in an entire battery (i.e., in all cells of a 48-volt battery)~~

3) ~~All tanks or all parts of an entire battery~~

4) ~~Battery rectifier (charger)~~

5) ~~A complete group of bus bars, cable or wiring (with or without conduit) such as between battery and fuse panel, and power switchboard and machines~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.180 Retirement units for use in conjunction with Account 2232 "Circuit equipment" (~~Repealed~~)

~~Each complete item of equipment, the original cost of which was charged to the circuit equipment account, such as:~~

- ~~a) — Alarm system - a complete unit~~
- ~~b) — Carrier and voice frequency patch bays~~
- ~~c) — Channel banks~~
- ~~d) — Channel bank equipment~~
- ~~e) — Channel units~~
- ~~f) — Charger racks - 130 volt~~
- ~~g) — Common channel interoffice signaling terminal equipment~~
- ~~h) — Computers classified to this account~~
- ~~i) — Concentrators~~
- ~~j) — Converters, analog to digital~~
- ~~k) — Desks, repair or test (specifically designed as circuit equipment)~~
- ~~l) — Digital access cross connect system~~
- ~~m) — Digital interface frame~~
- ~~n) — Echo cancelers~~
- ~~o) — Echo suppressors~~
- ~~p) — Equalizers~~
- ~~q) — Peripheral devices associated with computer systems classified to this account (e.g., input/output devices, disk drives)~~
- ~~r) — Test equipment hardwired or designed and dedicated specifically for use with analog circuit equipment~~
- ~~s) — Voice frequently repeater equipment~~

- 1) — ~~Relay rack mounted equipment - All equipment in one rack~~
- 2) — ~~Coil rack mounted equipment - All the equipment on one rack~~
- 3) — ~~Iron framework - a complete rack~~
- t) — ~~Complete carrier terminal or multiplexers~~
 - 1) — ~~Carrier plug-in units - a complete unit or set. Assemblies for which stock is maintained and units compared thereto.~~
 - 2) — ~~Basic assembly unit including shelf, transmitter, receiver, alarm unit, cross-connect panel, splice panel, writing shelf, and power supply~~
- u) — ~~Line repeaters~~
 - 1) — ~~An entire cabinet~~
 - 2) — ~~All repeaters within a cabinet~~
- v) — ~~Cross-connect panels~~
- w) — ~~Power equipment:~~
 - 1) — ~~Frame or rack mounted equipment:~~
 - A) — ~~A panel or shelf complete with equipment, such as fuses, meters, control equipment, etc.~~
 - B) — ~~Iron framework - a complete line of frame or rack for one fuse board, one power switchboard, etc.~~
 - 2) — ~~Storage batteries:~~
 - A) — ~~A complete battery with or without rack or cabinet~~
 - B) — ~~All positive or all negative plates in an entire battery (i.e., in all cells of a 48-volt battery)~~
 - C) — ~~All tanks or all parts of an entire battery~~
 - D) — ~~Battery rectifier (charger)~~

- ~~E) — A complete group of bus bars, cable or wiring (with or without conduit) such as between battery and fuse panel, and power switchboard and machines~~
- ~~x) — Optical transmitter (laser or light emitting diode)~~
- ~~y) — Optical receivers~~
- ~~z) — Wave length multiplexers~~
- ~~aa) — Span switching units - a complete installation~~
- ~~bb) — Power conversion equipment~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.185 Retirement units for use in conjunction with Account 2321 "Customer premises wiring" (~~Repealed~~)

- ~~a) — The original cost of the following items are includible in Account 2321 such as:~~
 - ~~1) — The wires (or small cables) from the station apparatus to the point of connection with the outside plant cable or wire facilities.~~
 - ~~2) — The wires (or small cables) used to connect station apparatus in the same building, such as main stations with extension stations, and stations of the intercommunicating systems.~~
 - ~~3) — The wires (or small cables) used to connect private branch exchange switchboards or their distributing frames with terminal stations located in the same building.~~
 - ~~4) — The wires (or small cables) used to connect the various parts of a small private branch exchange, such as the cables or wires from distributing frames to switchboard.~~
 - ~~5) — The wires (or small cables) installed specifically to serve as trunk, battery, or generator circuits from a small private branch exchange to the point of connection with the permanent house or outside cables or wires.~~
 - ~~6) — Connecting blocks, ground wires, ground rods, station protectors, clamps, cleats, nails, screws and other material used in the installation of station apparatus and inside wiring and cabling.~~

~~7) Labor and other costs incurred in connection with station apparatus and station connection installations or additions thereto.~~

~~b) Note: The cost of outside plant, such as poles, wires, and cables, whether or not on private property, used to connect a private branch exchange with its terminal stations shall be charged to the appropriate pole, wire and cable accounts.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.190 Retirement units for use in conjunction with Account 2351 "Public telephone terminal equipment" (Repealed)

~~The original cost of the following items is includible in the public telephone terminal equipment account such as:~~

- ~~—— a) Housing - a complete installation with or without booth, directory hangers and shelves, shield and public telephone sign~~
- ~~—— b) Pedestal - a complete installation with or without a base plate~~
- ~~—— c) Shelf in proximity to public telephones - complete installation with or without directory hangers~~
- ~~—— d) Telephone set - a complete item~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.200 Retirement units for use in conjunction with Account 2362 "Other terminal equipment" (Repealed)

~~Each complete item of equipment, the original cost of which was charged to the other terminal equipment accounts, such as:~~

- ~~Auxiliary data sets~~
- ~~Centrex attendant position equipment~~
- ~~Channel service unit 500A~~
- ~~Communications devices for the handicapped~~
- ~~Data service unit 500B~~
- ~~Digital data system equipment~~
- ~~E-911 public safety answering point equipment and CPE~~
- ~~ESS-ASC console control cabinets~~
- ~~Network channel terminating equipment~~
- ~~Overvoltage protection systems~~
- ~~Porta print PLUS~~
- ~~Porta printer II~~

~~Subscriber pair gain equipment~~~~(Source: Repealed at __ Ill. Reg. _____, effective _____)~~~~Section 710.205 Retirement units for use in conjunction with Account 2411 "Poles" (Repealed)~~~~The original cost of the following items is includible in poles and towers account, such as:~~

- ~~a) A pole (e.g., line pole, brace pole, guy stub, or pole forming part of A or H fixture), with or without associated anchors, guys, or steps, crossarms, etc.~~
- ~~b) A special fixture (e.g., a bridge fixture, a tower or other special-river-crossing or long-span fixture) with or without associated anchors, guys, etc.~~
- ~~c) Towers - aluminum, wood or steel; guyed and free standing. This does not include antenna support on buildings or large self-supporting antenna towers chargeable to Account 2421.~~

~~(Source: Repealed at __ Ill. Reg. _____, effective _____)~~~~Section 710.210 Retirement units for use in conjunction with Account 2421 "Aerial cable" (Repealed)~~~~The original cost of the following items is includible in the aerial cable account, such as:~~

- ~~a) Two continuous spans or more of cable with (metallic or nonmetallic) or without associated distribution terminals, suspension strands, clamps, lashing, etc. (The term "span" shall include a length of cable from a "Y" splice not located at a pole, to a pole or building or any section of aerial cable 300 feet or more in length.)~~
- ~~b) A section or run of cable with or without associated elements and parts as follows: All of a continuous run of one size (i.e., a section between splices other than straight splices) of block cable, i.e., cable attached to buildings, walls or fences.~~
- ~~c) Any length of cable connected with but not a part of any unit on this list when replaced concurrently with the unit.~~
- ~~d) Terminating cable (all of the cables and forms used for terminating one cable)~~

- e) ~~A complete cross-connect cable terminal, protected or unprotected, with or without associated balcony, pole seat, pedestal, etc~~
- f) ~~A pressure contractor terminal with or without contactor~~
- g) ~~A complete house terminal, protected or unprotected, including frame type~~
- h) ~~A complete video terminal~~
- i) ~~A complete coaxial terminal~~
- j) ~~A case of equipment such as loading coils, building-out condensers, carrier lines filters, or auto transformers~~
- k) ~~An air dryer~~
- l) ~~Equipment for wide band RF systems such as amplifiers, automatic gain control modules, couplers, equalizers, splitters~~
- m) ~~Cable pressure alarm systems~~
- n) ~~Transducer housing with associated transducers~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.215 Retirement units for use in conjunction with Account 2422 "Underground cable" (Repealed)

~~The original cost of the following items is includible in the underground cable account, such as:~~

- a) ~~A section or run of cable (metallic or nonmetallic) with or without associated elements and parts as follows:~~
 - 1) ~~Between a manhole, handhole or service box and a pole, building, fence, wall or the junction with house cable~~
 - 2) ~~Between manholes, handholes or service boxes; or between an office cable vault and an office manhole~~
 - 3) ~~Between a cable vault or an office manhole and the main frame, the main frame terminating cables, or the frame mounted connector stub~~

ATTACHMENT A

- ~~4) All of a continuous run of one size of block cable, e.g., cable attached to buildings, walls or fences (See Section 710.210(b)).~~
- ~~5) A section of underground dip cable between poles and/or buildings, or the appropriate units listed above~~
- ~~b) Any length of cable connected with but not a part of any unit of this list when replaced concurrently with the unit~~
- ~~c) Terminating cables; all of the cables and forms used for terminating one cable~~
- ~~d) Any length of cable in an underground dip (except cable of two pairs or less used as drop or block wires)~~
- ~~e) A complete cross-connecting cable terminal, protected or unprotected~~
- ~~f) A pressure contactor terminal with or without contactor~~
- ~~g) A complete video terminal~~
- ~~h) A complete coaxial terminal~~
- ~~i) A case of equipment such as loading coils, building-out condensers, carrier line filters, or auto transformers~~
- ~~j) An air dryer~~
- ~~k) Equipment for wide band RF systems such as amplifiers, automatic gain control modules, couplers, equalizers, splitters~~
- ~~l) Cable pressure alarm systems~~
- ~~m) Transducer housing with associated transducers~~

(Source: Repealed at __ Ill. Reg. ____, effective ____)

Section 710.220 Retirement units for use in conjunction with Account 2423 "Buried cable" (~~Repealed~~)

~~The original cost of the following items is includible in the buried cable account, such as:~~

- ~~a) A section or run of cable (metallic or nonmetallic) with or without associated elements and parts as follows:~~

ATTACHMENT A

- 1) ~~Between a manhole, handhole or service box and a pole, building, fence, wall or the junction with house cable~~
- 2) ~~Between manholes, handholes or service boxes; or between an office cable vault and an office manhole~~
- 3) ~~Between a cable vault or an office manhole and the main frame, the main frame terminating cables, or the frame mounted connector stub~~
- 4) ~~A section of buried cable 300 feet or more in length, or any section of buried cable between manholes, splicing boxes, pedestals, poses or buildings~~
- b) ~~Any length of cable connected with but not a part of any unit of this list when replaced concurrently with the unit~~
- c) ~~Terminating cables (all of the cables and forms used for terminating one cable)~~
- d) ~~A complete cross connecting cable terminal, protected or unprotected~~
- e) ~~A pressure contactor terminal with or without contactor~~
- f) ~~A complete video terminal~~
- g) ~~A complete coaxial terminal~~
- h) ~~A case of equipment such as loading coils, building-out condensers, carrier line filters, or auto transformers~~
- i) ~~An air dryer~~
- j) ~~Equipment for wide band RF systems such as amplifiers, automatic gain control modules, couplers, equalizers, splitters~~
- k) ~~Cable pressure alarm systems~~
- ~~l) ~~Transducer housing with associated transducers~~~~

(Source: Repealed at __ Ill. Reg. ____, effective ____)

Section 710.225 Retirement units for use in conjunction with Account 2424 "Submarine cable" (~~Repealed~~)

~~The original cost of the following items is includible in the submarine cable account, such as:~~

- ~~a) — A section or run of cable (metallic or nonmetallic) with or without associated elements and parts as follows:

All of a submarine cable for one crossing; or a section of submarine cable 300 feet or more in length~~
- ~~b) — Any length of cable connected with but not a part of any unit of this list when replaced concurrently with the unit~~
- ~~c) — A complete cross-connecting cable terminal, protected or unprotected~~
- ~~d) — A pressure contactor terminal with or without contactor~~
- ~~e) — A submarine cable hut or house~~
- ~~f) — A submarine cable anchorage~~
- ~~g) — A submarine cable terminating frame~~
- ~~h) — A case of equipment such as loading coils, building-out condensers, carrier line filter, or auto-transformers~~
- ~~i) — An air dryer~~
- ~~j) — Terminating cables - all of the cables and forms used for terminating one cable~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.230 Retirement units for use in conjunction with Account 2426 "Intrabuilding network cable" (Repealed)

~~The retirement units for intrabuilding network cable, except for location, are the same as the retirement units in underground, buried and aerial cable. Components of all cable accounts can be found in intrabuilding network cable~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.235 Retirement units for use in conjunction with Account 2431 "Aerial wire" (Repealed)

~~The original cost of the following is includible in the aerial wire account, such as:~~

- a) ~~Five continuous spans or more of one wire, with or without items such as the associated insulators and transposition brackets.~~
- b) ~~A case of equipment such as loading coils, building-out condensers, carrier line filters, or auto-transformers, or carrier line filters (except low path filters associated with subscriber line carriers and load coil cases designed for fewer than six coils)~~
- c) ~~An antenna, complete with or without supports~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.240 Retirement units for use in conjunction with Account 2441 "Conduit systems" (~~Repealed~~)

~~The original cost of the following is includible in the underground conduit, such as:~~

- a) ~~A section of conduit:~~
 - 1) ~~Between two manholes, handholes or service boxes~~
 - 2) ~~Between a manhole, handhole or service box and a pole or building~~
 - 3) ~~Between a central office cable vault and an office manhole~~
 - 4) ~~Underground dips - between two poles; between a pole and a building; between two buildings; or between the units in subsections (a)(1) and (a)(2).~~
- b) ~~A manhole, handhole or service box~~
- c) ~~Note: When a manhole is reconstructed, i.e., enlarged or changed in design, the portions of the manhole removed, whether or not replaced, shall be reported under the "X" (removal) account~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.1160 Account 1160 Temporary investments (~~Repealed~~)

~~In Section 32.1160(c), delete the second sentence.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.1170 Account 1170 Receivables

In Section 32.1170(h), delete the second sentence.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.1171 Account 1171 Allowance for doubtful accounts

In Section 32.1171(c), delete the second sentence.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.1180 Account 1180 Telecommunications accounts receivable (Repealed)

In Section 32.1180(c), delete the second sentence.

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.1181 Account 1181 Accounts receivable allowance – Telecommunications (Repealed)

In Section 32.1181(c), delete the second sentence.

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.1190 Account 1190 Other accounts receivable (Repealed)

In Section 32.1190(b), delete the second sentence.

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.1191 Account 1191 Accounts receivable allowance – Other (Repealed)

In Section 32.1191(c), delete the second sentence.

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.1200 Account 1200 Notes receivable (Repealed)

In Section 32.1200(b), delete the second sentence.

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.1201 Account 1201 Notes receivable allowance (Repealed)

In Section 32.1201(c), delete the second sentence.

(Source: Repealed at ___ Ill. Reg. _____, effective _____)

Section 710.1401 Account 1401 Investments in affiliated companies (~~Repealed~~)

~~In Section 32.1401(f), delete the second sentence.~~

~~(Source: Repealed at __ Ill. Reg. _____, effective _____)~~

Section 710.1410 Account 1410 Other noncurrent assets

~~In Section 32.1410(k), delete the second sentence.~~

~~(Source: Added at __ Ill. Reg. _____, effective _____)~~

Section 710.1438 Account 1438 Deferred maintenance and retirements (~~Repealed~~)

- ~~a) In Section 32.1438(a), examples of “extraordinary nonrecurring retirement” would include, but not be limited to, retirements due to natural disasters, total destruction by fire, or obsolescence caused by technological advances.~~
- ~~b) In Section 32.1438(b), delete “this” and substitute “the Chief Accountant of” in the first and second sentence.~~
- ~~c) In Section 32.1438(b), add the following language after the first sentence:~~

~~The Chief Accountant shall approve the inclusion of charges if the inclusion minimizes the adverse effect on the ratepayers as compared with current recognition of the charges.~~

~~(Source: Repealed at __ Ill. Reg. _____, effective _____)~~

Section 710.2000 Instructions for telecommunications plant accounts

- ~~a) Section 32.2000(a)(4)~~
 - ~~1) In Section 32.2000 (a)(4), delete “\$200” and substitute “\$500.”~~
 - ~~2) In Section 32.2000(a)(4), add a new subsection 32.2000(a)(4)(ii) as follows:~~
 - ~~“(A) The Commission provides administrative relief by eliminating the need to maintain separate continuing property records for the embedded previously capitalized items in Section 32.2000(a)(4)(i) costing between \$200 and \$500. However, segregation is required of the embedded balances for those assets~~

~~costing between \$200 and \$500 designated in Section 32.2000(a) (4)(i). This is accomplished by establishing subsidiary records for the assets and the related accumulated depreciation reserve accounts and recording in such subsidiary records the asset and the related accumulated depreciation balance for the embedded items costing between \$200 and \$500.~~

~~(B) The Commission allows the amortization of the embedded net balances in the subsidiary records and monthly debits to the accumulated depreciation subsidiary records. The monthly amounts shall be determined by dividing the subsidiary record balances by the number of months remaining in the amortization period. The difference between the debit and credit amounts so determined shall be charged to Account 6565, Amortization Expense - Other. At the end of the eight year amortization period, when the balances in the subsidiary records have been fully amortized, use of the subsidiary records shall be discontinued.~~

~~(C) Carriers shall be permitted, if they wish, to adopt the requirements in Section 32.2000(a)(4)(ii), retroactive to January 1, 1989."~~

- a) In Section 32.2000(b)(2)(iii), delete "or Account 3410, Accumulated amortization-- capitalized leases and" and add "3400, Accumulated Amortization--Tangible, 3410, Accumulated Amortization--Capitalized Leases, 3420, Accumulated Amortization--Leasehold Improvements, 3500, Accumulated Amortization--Intangibles, and 3600, Accumulated Amortization--Other."
- b) In Section 32.2000(c)(2)(xiii), delete "6720, General and administrative" and add "6711, Executive."
- c) Section 32.2000(d)(2)
 - 1) In Section 32.2000(d)(2)(i), in the first sentence, delete "a representative list of which shall be prescribed by this Commission."
 - 2) In Section 32.2000(d)(2)(i), delete the second sentence and replace with "Each company shall maintain a written property units listing for use in accounting for additions and retirements of telecommunications plant and apply the listing consistently."

- b) ~~In determining the reasonable amounts of interest to which Section 32.2000(c)(2)(x)(A) refers, the Commission will consider items including, but not limited to, current money market rates and the carrier's interest rate on its debt and return on equity funds.~~
- c) ~~In Section 32.2000(e)(5), insert "Chief Accountant of" before "Commission."~~
- d) ~~In Section 32.2000(e)(5)(i), insert "Chief Clerk of the" before "Commission."~~
- e) ~~In Section 32.2000(e)(5)(ii), insert "Chief Accountant of the" before "Commission."~~
- f) ~~In Section 32.2000(f)(2)(ii), add "Chief Accountant of the" before "Commission" in the first and second sentences.~~
- g) ~~In Section 32.2000(f)(2), add a new subsection (iv) as follows:~~
 - ~~"(A) Each telecommunications company shall record all changes such as installations, additions, retirements, or replacement of telecommunications plant by means of a work order or job order system. Items which are complete retirement units (e.g. motor vehicle, furniture) do not require the use of work orders before recording them in the plant accounts.~~
 - ~~(B) The work order shall include the following particulars:~~
 - ~~(1) A work order number.~~
 - ~~(2) The description and the location of the work to be done (or the purchases to be made), the dates between which such work (or purchase) is to be accomplished, the date the work is begun and the date it is finished, together with maps, plans or diagrams, specifications, etc., applicable to the project.~~
 - ~~(3) The accumulated charges applicable to each particular job or project and the total cost of the completed project, also the cost of removal. (When any project involves charges to more than one account, the work order should be kept so as to show the amount chargeable to each account. Every charge or credit on work orders shall refer to the voucher, journal, or other source from which the entry therein was made.)~~

~~(C) The cost of completed projects shall be promptly transferred to the telecommunications plant accounts to which they are chargeable."~~

- d) Delete subsection 32.2000(e)(5) in its entirety.
- e) In Section 32.2000(f)(2)(i), delete the last two sentences.
- f) In Section 32.2000(f)(2)(ii), delete the subsection in its entirety.
- gh) In Section 32.2000(f)(3)(ii)(B), add the following language at the end of the subsection: The "unusual or special type of construction" to which Section 32.2000(f)(3)(ii)(B) refers includes, but is not limited to, construction in an ecologically sensitive area, such as microwave station construction in a national park, and the installation of submarine cable.
- hi) In Section 32.2000(f)(7), insert "Accounting Manager ~~Chief Accountant~~ of the" before "Commission."
- ij) To Section 32.2000(g)(2)(ii), add the following:

After a carrier files a petition pursuant to 83 Ill. Adm. Code 200 for approval of a depreciation rate, the Commission shall consider such factors as asset useful life, obsolescence (both ordinary and extraordinary), inadequacy of the asset, tax effects, interstate settlement effects, and the economic effects on ratepayers.
- k) ~~In Section 32.2000(g)(5), delete "this" from the first sentence and substitute "the Chief Accountant of the."~~
- j) ~~In Section 32.2000(g)(5), delete Account 6560, Depreciation and amortization expense and replace with Account 6561, Depreciation Expense--Telecommunications Plant in Service, or Account 6562, Depreciation Expense--Property Held for Future Telecommunications Use.~~
- kt) In Section 32.2000(h)(1), delete "Unless otherwise provided by this Commission, either through approval, or upon prescription by this Commission."

(Source: Amended at ___ Ill. Reg. _____, effective _____)

Section 710.2002 Account 2002 Property held for future telecommunications use

In Section 32.2002(a), delete the following from the second sentence, "and report

those amounts in reports filed with the Commission pursuant to 43.21(e)(1) and 43.21(e)(2) of this chapter.

- a) ~~In Section 32.2002(b), delete “this” from the first sentence and substitute “the Chief Accountant of the.”~~
- b) ~~In Section 32.2002(b), delete “should” from the second sentence and substitute “shall.”~~
- c) ~~In Section 32.2002(b), after the last sentence, add the following:~~

~~The Chief Accountant shall approve the requested retention period if the property item is necessary for future service obligations, if the current operations do not require the investment, or if the projected period of operating need of the investment had been extended.~~

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.2003 Account 2003 Telecommunications plant under construction

In Section 32.2003 (c), delete the following phrase from the first sentence, “and reports those amounts in reports filed with the Commission pursuant to 43.21(e)(1) and 43.21(e)(2) of this chapter.”

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.2005 Account 2005 Telecommunications plant adjustment

- a) In Section 32.2005(b)(1), delete “6560, Depreciation and amortization” and substitute “6565, Amortization Expense--Other.”
- b) In Section 32.2005(b)(4), delete “6560” and substitute “6565.”

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.2231 Account 2231 Radio system (Repealed)

~~In Section 32.2231(c)(2), delete the second sentence.~~

(Source: Repealed at __ Ill. Reg. _____, effective _____)

Section 710.2232 Account 2232 Circuit equipment

In Section 32.2232(f e), delete the second sentence.

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.2690 Account 2690 Intangibles

- a) In Section 32.2690(c), delete “6560, Depreciation and Amortization Expense” and “6560” and substitute “6564, Amortization Expense-Intangible” and “6564,” respectively.
- b) In Section 32.2690(fg), delete “taxes” and substitute “fees.”
- c) In Section 32.2690(h), delete “6720, General & administrative” and substitute “6728, Other General & Administrative.”

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.3000 Instructions for balance sheet accounts—Depreciation and amortization

- a) In Section 32.3000(b), delete “3410” from column “Class B account.”
- b) In Section 32.3000(b), add “Accumulated amortization-Tangible.....3400” to columns “Account title” and “Class B account,” respectively:
- c) In Section 32.3000(b), add “Accumulated amortization-Leasehold improvements.....3420” to columns “Account title” and “Class A account,” respectively.
- d) In Section 32.3000(b), add the following to columns “Account title” “Class A account” and “Class B account,” respectively:
 - 1) “Accumulated amortization-Intangible.....3500 3500”; and
 - 2) “Accumulated amortization-Other.....3600 3600”

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.3100 Account 3100 Accumulated Depreciation

- a) In Section 32.3100(b), delete “6560, Depreciation and amortization expenses” and substitute “6561, Depreciation Expense-Telecommunications Plant in Service.”
- b) In Section 32.3100(d), delete “6560” and substitute “6561.”

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.3200 Account 3200 Accumulated depreciation-held for future telecommunications use

In Section 32.3200(b), delete "6560, Depreciation and amortization expenses" and substitute "6562, Depreciation Expense-Property Held for Future Telecommunications Use."

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.3410 Account 3410 Accumulated amortization-capital leases

In Section 32.3410(b), delete "6560, Depreciation and amortization expenses" and substitute "6563, Amortization Expense-Tangible."

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.3420 Account 3420 Accumulated amortization-leasehold improvements

The following language is added as instructions to Account 3420:

(a) This account shall include the accumulated amortization associated with the investment contained in Account 2682, Leasehold Improvements.

(b) This account shall be credited with amounts for the amortization of leasehold improvements concurrently charged to Account 6563, Amortization Expense--Tangible. (Note also Account 3300, Accumulated Depreciation--Nonoperating.)

(c) When any item carried in Account 2682 is sold, is relinquished, or is otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited to Account 7300, Other Nonoperating income and expense, as appropriate.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.3500 Account 3500 Accumulated amortization-intangibles

The following language is added as instructions to Account 3500:

(a) This account shall include the accumulated amortization associated with the investment contained in Account 2690, Intangibles.

(b) This account shall be credited with amortization amounts concurrently charged to Account 6564, Amortization Expense--Intangible. (Note also Account 3300, Accumulated Depreciation--Nonoperating.)

(c) When any item carried in Account 2690, other than software, is sold, relinquished, or otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited to Account 7300, Other Nonoperating income and expense, as appropriate.

(d) When software that is classified to Account 2690 is sold, relinquished, or otherwise retired from service, this account shall be credited, and Account 6564, Amortization expense--intangible, shall be charged with the unamortized cost of the existing software.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.3600 Account 3600 Accumulated amortization-other

The following language is added as instructions to Account 3600:

(a) This account shall include the accumulated amortization associated with the investment contained in Account 2005, Telecommunications Plant Adjustment.

(b) This account shall be credited with amortization amounts concurrently charged to Account 6565, Amortization Expense--Other. (Note also Account 3300, Accumulated Depreciation--Nonoperating.)

(c) When any item carried in Account 2005 is sold, relinquished, or otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited Account 7300, Other Nonoperating income and expense, as appropriate.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.3999 Instructions for balance sheet accounts-liabilities and stockholders' equity

a) In Section 32.3999, delete "Current accounts and notes payable.....4000 4000" in columns "Account title," "Class A account," and "Class B account," respectively.

b) In Section 32.3999, add the following to columns "Account title," "Class A account,," and "Class B account," respectively:

1) "Accounts payable.....4010 4010":

2) “Notes payable.....4020 4020”; and

3) “Advance billing and payments.....4030 4030”.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.4000 Account 4000 Current accounts and notes payable

Delete Section 32.4000 in its entirety.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.4010 Account 4010 Accounts payable

~~In Section 32.4010(b), delete the second sentence.~~

The following language is added as instructions to Account 4010:

(a) This account shall include all amounts currently due to others for recurring trade obligations, and not provided for in other accounts, such as those for traffic settlements, material and supplies, repairs to telecommunications plant, matured rents, and interest payable under monthly settlements on short-term loans, advances, and open accounts. It shall also include amounts of taxes payable that have been withheld from employees' salaries.

(b) Subsidiary record categories shall be maintained for this account in order that the company may separately report the amounts contained herein that relate to nonaffiliates and affiliates.

(c) There shall be included herein accounts payable arising from sharing of revenues.

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.4020 Account 4020 Notes payable

~~In Section 32.4020(b), delete the second sentence.~~

The following language is added as instructions to Account 4020:

(a) This account shall include the face amount of notes, drafts, and other evidences of indebtedness issued or assumed by the company (except interest coupons) which are payable on demand or not more than one year or less from date of issue.

(b) Subsidiary record categories shall be maintained for this account in order that the company may separately report the amounts contained herein that relate to nonaffiliates and affiliates.

(c) If any part of an obligation, otherwise includable in this account matures more than one year from date of issue, it shall be included in Account 4200, Long Term Debt and Funded Debt, or other appropriate account.

(d) The records supporting the entries to this account shall be kept so that the company can furnish complete details as to each note, when it is issued, the consideration received, and when it is payable.

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.4030 Account 4030 Advanced billing and payments

The following language is added as instructions to Account 4030:

This account shall include the amount of advance billing creditable to revenue accounts in future months; also advance payments made by prospective customers prior to the establishment of service. Amounts included in this account shall be credited to the appropriate revenue accounts in the months in which the service is rendered or cleared from this account as refunds are made."

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.4040 Account 4040 Customer's deposits

In Section 32.4040(b), delete "4130, Other current liabilities" and substitute "4030, Advance Billing and Payments."

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.4200 Account 4200 Long term debt and funded debt

In Section 32.4200(a)(6), delete "Account 4000" and substitute "Account 4010 or 4020, as appropriate."

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.4999 General Revenue Accounts

- a) In Section 32.4999(f)(1), delete the first sentence and substitute the following:

Subsidiary record categories shall be maintained in order that the company may separately report revenues derived from charges imposed under intra-state tariffs which are to be segregated as to noncompetitive and competitive in the subsidiary record categories.

b) In Section 32.4999(f)(1), delete the second sentence.

c) In Section 32.4999(g)(4), add the following:

The Commission shall order subsidiary record categories when such record categories are necessary to provide an accurate base for decision-making, such as the requirement for segregation of revenues by taxing district.

~~d) In Section 32.4999(l), delete "Commission-approved" and replace with "Illinois."~~

~~e) In Section 32.4999(n), add the following to columns "Account title," and "Class A account," respectively:~~

~~1) "State access revenue.....5084"; and~~

~~2) "Directory revenue.....5230".~~

~~f) In Section 32.4999(n), add "State access revenue.....5084" to columns "Account title," and "Class B account," respectively.~~

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.5001 Account 5001 Basic area revenue

In Section 32.5001(b), delete "5200, Miscellaneous revenue" and substitute "5230, Directory revenue."

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.5002 Account 5002 Optional extended area revenue

Section 32.5002 is deleted in its entirety.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.5003 Account 5003 Cellular mobile revenue

Section 32.5003 is deleted in its entirety.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.5081 Account 5081 End user revenue

- a) In Section 32.5081(a), delete “and state.”
- b) Section 32.5081(b) is deleted in its entirety.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.5082 Account 5082 Switched access revenue

- a) In Section 32.5082(a), delete “and state.”
- b) In Section 32.5082(b), delete the ~~last two sentences~~ second sentence.

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.5083 Account 5083 Special access revenue

- a) In Section 32.5083(a), delete “and state.”
- b) In Section 32.5083(b), delete the ~~last two sentences~~ second sentence.

(Source: Amended at __ Ill. Reg. _____, effective _____)

Section 710.5084 Account 5084 State access revenue

The following language is added as instructions to Account 5084:

- (a) This account shall include all state tariffed charges assessed by local exchange carriers upon interexchange carriers and end users for access to the local exchange network for intrastate telecommunications.
- (b) Billing and collections services provided under exchange access tariffs shall be included in Account 5200, Miscellaneous Revenue.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.5200 Account 5200 Miscellaneous revenue

In Section 32.5200(a)(1), delete the subsection in its entirety and renumber the remainder of the Section accordingly.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.5230 Account 5230 Directory revenue

The following language is added as instructions to Account 5230:

This account shall include revenue derived from alphabetical and classified sections of directories and shall also include fees paid by other entities for the right to publish the company's directories. Items to be included are:

(a) All revenue derived from the classified section of the directories;

(b) Revenue from the sale of new telephone directories whether they are the company's own directories or directories purchased from others. This shall also include revenue from the sale of specially bound telephone directories and special telephone directory covers;

(c) Amounts charged for additional and boldface listings, marginal displays, inserts, and other advertisements in the alphabetical of the company's telephone directories; and

(d) Changes for unlisted and non-published telephone numbers.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.5999 General - Expense accounts

~~a) In Section 32.5999(f)(5), delete "to accomplish substantially the same results, provided that within 30 days of the opening of such accounts, companies shall notify the Commission of the nature and purpose thereof."~~

~~b) In Section 32.5999(f)(5), delete "with" and substitute "without" in the fourth sentence.~~

~~a) In Section 32.5999(b)(4), delete "Account 6620, Services" and add "Accounts 6621, Call Completion Services, and 6622, Number Services."~~

~~b) In Section 32.5999(c), delete "Account 6560, Depreciation and amortization expense" and add "Accounts 6560 through 6565."~~

~~c) In Section 32.5999(g), add the following to columns "Account title" and "Class A account," respectively:~~

- 1) “Depreciation expense-telecommunications plant in service.....6561”;
 - 2) “Depreciation expense-property held for future telecommunications use.....6562”;
 - 3) “Amortization expense-tangible.....6563”;
 - 4) “Amortization expense-intangible.....6564”;
 - 5) “Amortization expense-other.....6565”;
 - 6) “Call completion services.....6621”;
 - 7) “Number services.....6622”;
 - 8) “Customer services.....6623”;
 - 9) “Executive and planning.....6710”;
 - 10) “Executive.....6711”;
 - 11) “Planning.....6712”;
 - 12) “Accounting and finance.....6721”;
 - 13) “External relations.....6722”;
 - 14) “Human resources.....6723”;
 - 15) “Information management.....6724”;
 - 16) “Legal.....6725”;
 - 17) “Procurement.....6726”;
 - 18) “Research and development.....6727”; and
 - 19) “Other general and administrative.....6728”
- d) In Section 32.5999(g), add “Executive and planning.....6710” to columns “Account title” and “Class B account,” respectively.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.6124 Account 6124 General purpose computers expense

In Section 32.6124, delete “32.6720, General and administrative” and substitute “32.6724, Information management.”

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6540 Account 6540 Access expense

In Section 32.6540(b), delete the second sentence.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6560 Account 6560 Depreciation and amortization expenses

In Section 32.6560, delete section in its entirety and substitute the following:

This account shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6561 through 6565. Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6561 through 6565.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6561 Account 6561 Depreciation expense-telecommunications plant in service

The following language is added as instructions to Account 6561:

This account shall include the depreciation expense of capitalized costs in Accounts 2112 through 2441, inclusive.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6562 Account 6562 Depreciation expense-property held for future telecommunications

The following language is added as instructions to Account 6562:

This account shall include the depreciation expense of capitalized costs included in Account 2002, Property Held for Future Telecommunications Use.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6563 Account 6563 Amortization expense-tangible

The following language is added as instructions to Account 6563:

This account shall include only the amortization of costs included in Accounts 2681, Capital Leases, and 2682, Leasehold Improvements.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6564 Account 6564 Amortization expense-intangible

The following language is added as instructions to Account 6564:

This account shall include the amortization of costs included in Account 2690, Intangibles.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6565 Account 6565 Amortization expense-other

The following language is added as instructions to Account 6565:

(a) This account shall include only the amortization of costs included in Account 2005, Telecommunications Plant Adjustment.

(b) This account shall also include lump-sum write offs of amounts of plant acquisition adjustment as provided for in Sec. 32.2005(b)(3) of Subpart C.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6620 Account 6620 Services

Delete all of Section 32.6620 and substitute with the following:

This account number shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6621 through 6623. Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6621 through 6623.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6621 Account 6621 Call completion services

The following language is added as instructions to Account 6621:

This account shall include costs incurred in helping customers place and complete calls, except directory assistance. This includes handling and recording; intercept; quoting rates, time and charges; and all other activities involved in the manual handling of calls.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6622 Account 6622 Number services

The following language is added as instructions to Account 6622:

This account shall include costs incurred in providing customer number and classified listings. This includes preparing or purchasing, compiling, and disseminating those listings through directory assistance or other means.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6623 Account 6623 Customer services

The following language is added as instructions to Account 6623:

(a) This account shall include costs incurred in establishing and servicing customer accounts. This includes:

___ (1) Initiating customer service orders and records;

___ (2) Maintaining and billing customer accounts;

___ (3) Collecting and investigating customer accounts, including collecting revenues, reporting receipts, administering collection treatment, and handling contacts with customers regarding adjustments of bills;

___ (4) Collecting and reporting pay station receipts; and

___ (5) Instructing customers in the use of products and services.

(b) This account shall also include amounts paid by interexchange carriers or other exchange carriers to another exchange carrier for billing and collection services. Subsidiary record categories shall be maintained in order that the entity may separately report interstate and intrastate amounts.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6710 Account 6710 Executive and planning

The following language is added as instructions to Account 6710:

This account number shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6711 and 6712. Class B telephone companies shall use this account for expenses

of the type and character required of Class A companies in Accounts 6711 and 6712.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6711 Account 6711 Executive

The following language is added as instructions to Account 6711:

This account shall include costs incurred in formulating corporate policy and in providing overall administration and management. Included are the pay, fees and expenses of boards of directors or similar policy boards and all board-designated officers of the company and their office staffs, e.g., secretaries and staff assistants.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6712 Account 6712 Planning

The following language is added as instructions to Account 6712:

This account shall include costs incurred in developing and evaluating long-term courses of action for the future operations of the company. This includes performing corporate organization and integrated long-range planning, including management studies, options and contingency plans, and economic strategic analysis.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6720 Account 6720 General and administrative

In Section 32.6720, delete sections (a) through (j) in their entirety and substitute the following:

This account number shall be used by Class A telephone companies to summarize for reporting purposes the contents of Accounts 6721 through 6728. Class B telephone companies shall use this account for expenses of the type and character required of Class A companies in Accounts 6721 through 6728.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6721 Account 6721 Accounting and finance

The following language is added as instructions to Account 6721:

This account shall include costs incurred in providing accounting and financial services. Accounting services include payroll and disbursements, property accounting, capital recovery, regulatory accounting (revenue requirements, separations, settlements and corollary cost accounting), non-customer billing, tax accounting, internal and external auditing, capital and operating budget analysis and control, and general accounting (accounting principles and procedures and journals, ledgers, and financial reports). Financial services include banking operations, cash management, benefit investment fund management (including actuarial services), securities management, debt trust administration, corporate financial planning and analysis, and internal cashier services.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.6722 Account 6722 External relations

The following language is added as instructions to Account 6722:

This account shall include costs incurred in maintaining relations with government, regulators, other companies and the general public. This includes:

- ___ (a) Reviewing existing or pending legislation;
- ___ (b) Preparing and presenting information for regulatory purposes, including tariff and service cost filings, and obtaining radio licenses and construction permits;
- ___ (c) Performing public relations and non-product-related corporate image advertising activities;
- ___ (d) Administering relations, including negotiating contracts (See also Account 6725, Legal.), with telecommunications companies and other utilities businesses, and industries. This excludes sales contracts ; and
- ___ (e) Administering investor relations.

(Source: Added at __ Ill. Reg. _____, effective _____)

Section 710.6723 Account 6723 Human resources

The following language is added as instructions to Account 6723:

This account shall include costs incurred in performing personnel administration activities. This includes:

- ___ (a) Equal Employment Opportunity and Affirmative Action Programs;
- ___ (b) Employee data for forecasting, planning and reporting;
- ___ (c) General employment services;
- ___ (d) Occupational medical services;
- ___ (e) Job analysis and salary programs;
- ___ (f) Labor relations activities;
- ___ (g) Personnel development and staffing services, including counseling, career planning, promotion and transfer programs;
- ___ (h) Personnel policy development;
- ___ (i) Employee communications;
- ___ (j) Benefit administration;
- ___ (k) Employee activity programs;
- ___ (l) Employee safety programs; and
- ___ (m) Nontechnical training course development and presentation.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6724 Account 6724 Information management

The following language is added as instructions to Account 6724:

This account shall include costs incurred in planning and maintaining application systems and databases for general purpose computers.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6725 Account 6725 Legal

The following language is added as instructions to Account 6725:

This account shall include costs incurred in providing legal services. This includes conducting and coordinating litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts and interpreting legislation. Also included are court costs, filing

fees, and the costs of outside counsel, depositions, transcripts and witnesses.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6726 Account 6726 Procurement

The following language is added as instructions to Account 6726:

This account shall include costs incurred in procuring material and supplies, including office supplies. This includes analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6727 Account 6727 Research and development

The following language is added as instructions to Account 6727:

(a) This account shall include costs incurred in making planned search or critical investigation aimed at discovery of new knowledge. It also includes translating research findings into a plan or design for a new product or process or for a significant improvement to an existing product or process, whether intended for sale or use.

(b) This excludes making routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.6728 Account 6728 Other general and administrative

The following language is added as instructions to Account 6728:

This account shall include costs incurred in performing general administrative activities not directly charged to the user, and not provided for in other accounts. This includes providing general reference libraries, food services (e.g. cafeterias, lunch rooms and vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business, and telecommunications and mail services. Also included are payments in settlement of accident and damage claims, insurance premiums for protection against losses and

damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and other miscellaneous costs of a corporate nature. This account excludes the cost of office services, which are to be included in the accounts appropriate for the activities supported.

(Source: Added at ___ Ill. Reg. _____, effective _____)

Section 710.7400 Account 7400 Nonoperating taxes.

In Section 32.7400(j), delete the second sentence.

(Source: Added at ___ Ill. Reg. _____, effective _____)